

701—105.4(423A) Imposition dates. A local hotel and motel tax shall be imposed on January 1 or July 1 following the notification to the director of revenue. Once imposed, the tax shall remain in effect at the rate imposed for a minimum of one year. See rule 701—103.14(423A) regarding notification.

This rule is intended to implement 2005 Iowa Code Supplement section 423A.4.